

REMARKS

Claims 80 and 90-148 are pending in this application, with claims 80, 117 and 147 being independent. Claims 80, 90, 91, 95-99, 102, 103, 109-124, 130, 131, 135, 138, 142, 147 and 148 have been amended for clarity. No new matter has been introduced.

The Office Action rejects claims 80 and 90-116 for being indefinite. Specifically, the Office Action asserts that claim 80 is indefinite because the phrase “functional layer” and the term “unified” in the phrase “unified database” are unclear. To expedite prosecution and without conceding to the merits of this rejection, applicants have amended claim 80 to no longer recite these terms. Therefore, applicants request reconsideration and withdrawal of the rejection of claim 80.

The Office Action also asserts that claim 96, which depends from claim 80, is indefinite because the term “unified” in the phrase “unified desktop” is unclear. To expedite prosecution and without conceding to the merits of this rejection, applicants have amended claim 96 to no longer recite this term. Therefore, applicants request reconsideration and withdrawal of the rejection of claim 96.

The Office Action additionally asserts that claims 90, 95-97, 102, 103, 117, 123, 130 and 131 are indefinite because the terms “manage” and “managing” are unclear. To expedite prosecution and without conceding to the merits of this rejection, applicants have amended claims 90, 95-97, 102, 103, 117, 123, 130 and 131 to no longer recite these terms. Therefore, applicants request reconsideration and withdrawal of the rejection of these claims.

The Office Action asserts that claim 99 is indefinite because the term “scripts” is unclear. Applicants have amended claim 99 to recite “dialog scripts.” Applicants submit that the scope of the amended claim is clear and, therefore, request reconsideration and withdrawal of the rejection of claim 99.

The Office Action asserts that claim 117 is unclear because the phrases “electronically providing,” “electronically accessing,” “electronically storing,” and “electronically evaluating” are unclear. The Office Action also asserts that the term “providing” is unclear. Applicants have amended claim 117 to no longer recite “electronically evaluating” or “electronically providing.”

Applicants assert that the term “providing” is clear and would be understood by a person of ordinary skill in the art in accordance with its plain and ordinary definition to mean “to supply

or make available.” See, e.g., Merriam-Webster’s Online Dictionary at <http://www.merriam-webster.com/dictionary/providing>. Applicants also assert that the phrases “electronically accessing” and “electronically storing” are also clear in that they emphasize the electronic nature of the recited accessing of data from a database and the storage of data in the database.

For at least these reasons, applicants request reconsideration and withdrawal of the rejection of claim 117.

Independent claim 80 and its dependent claims 90-116, and independent claim 147 have been rejected as being directed to nonstatutory subject matter. Specifically, the Office Action asserts that the claims are “directed to merely software without the support of hardware to provide functionality and thus non-statutory.” See Office Action at page 5. Applicants have amended claims 80 and 147 to recite at least one computer processor. Accordingly, as amended, claim 80 and its dependent claims, and claim 147 are not directed to “merely software” and, therefore, applicants request reconsideration and withdrawal of the rejection of claim 80 and its dependent claims, and claim 147.

Independent claim 117 and its dependent claims 118-146 have been rejected as being directed to nonstatutory subject matter. Specifically, the Office Action asserts that these claims are “directed to merely human implemented claims *per se* and are therefore not tied to a particular machine or apparatus nor do they transform a particular article into a different state or thing, thereby failing the machine or transformation test.” See Office Action at page 5. Applicants disagree.

Specifically, applicants note that claim 117 recites “electronically calculating, using at least one computer processor, an unemployment insurance tax due by the employer to a federal or state government unemployment insurance agency” (emphasis added). Accordingly, contrary to the assertion set forth in the Office Action, claim 117 is tied to a particular machine (i.e., to a computer processor) and, therefore, is NOT a merely human implemented claim. Claim 117 is, therefore, directed to statutory subject matter.

Furthermore, claim 117 recites providing a database, electronically accessing an unemployment insurance tax payment status of an employer stored in the database, updating the accessed unemployment insurance tax payment status, and then storing the updated unemployment insurance tax payment status in the database. Accordingly, contrary to the

assertion set forth in the Office Action, claim 117 also transforms a particular article, i.e., the unemployment insurance tax payment status data stored in a database, into a different state, i.e., into updated unemployment insurance tax payment status data.

For at least these reasons, applicants submit that claim 117 and its dependent claims are directed to statutory subject matter and, therefore, request reconsideration and withdrawal of this rejection.

Independent claims 80, 117 and 147, and their dependent claims 90-101, 105-108, 111-116, 118-129, 133-136, 139-146 and 148, have been rejected as being unpatentable over Micciantuono (U.S. Patent Application Publication No. 2003/0225639) in view of GAO ("UNEMPLOYMENT INSURANCE Increased Focus on Program Integrity Could Reduce Billions in Overpayments") and Box (U.S. Patent No. 7,194,426). Claims 102-104 and 130-132, which depend from claims 80 and 117, have been rejected as being unpatentable over Micciantuono in view of GAO, Box and Neu ("Sending your Government a Message"). Claims 109, 110, 137 and 138, which depend from claims 80 and 117, have been rejected as being unpatentable over Micciantuono in view of GAO, Box and New York ("Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax").

Independent claim 80, as amended, recites, among other features, a computer system that includes at least one computer processor configured to receive information from an employer regarding employees of the employer, calculate an unemployment insurance (UI) tax due by the employer (the employer being associated with a UI benefit claimant) to a federal or state government UI agency based on the received information from the employer, communicate to the employer an invoice requesting payment of the UI tax due by the employer, receive an indication that the UI tax due has been paid and update an accessed UI tax payment status of the employer based on the information received from the employer and to reflect payment of the UI tax due. The at least one computer processor is further configured to receive a request for a UI benefit from the claimant, and evaluate the request for the UI benefit by the claimant based on the benefit status of the claimant and the updated UI tax payment status of the employer. Applicants request reconsideration and withdrawal of the rejection of claim 80 because neither Micciantuono, GAO, Box, Neu, New York, nor any proper combination of the five describes or suggests a computer system that includes at least one processor that calculates an unemployment

insurance (UI) tax due by an employer (associated with a UI benefit claimant) to a federal or state government UI agency, communicates to an employer an invoice requesting payment of the UI tax due by the employer, updates a tax payment status of the employer to reflect payment of the UI tax due, receives a request for a UI benefit by a claimant, and then, based on the updated tax payment status of the employer and a benefit status of a claimant, evaluates the request. As stated in the amendment filed on February 17, 2010, applicants note that, by integrating UI tax collection with UI benefit disbursement in a single integrated system, it may be possible for the recited system to leverage the very timely UI tax collection information to significantly prevent overpayment of UI benefits and the incidence of fraud in UI benefit disbursement.

Micciantuono describes a system that allows companies to provide an unemployment benefit plan that supplements the unemployment insurance compensation provided to employees by a State Agency. See paragraph 0001. Micciantuono's system, however, is not involved in UI tax collection and, therefore, does not describe or suggest the above-noted features. For example, claim 80 recites at least one processor configured to "calculate an unemployment insurance tax due by the employer to a federal or state government unemployment insurance agency based on the received information from the employer" and "communicate to the employer an invoice requesting payment of the unemployment insurance tax due by the employer." Micciantuono does not describe or suggest these features.

The Office Action, however, asserts otherwise, stating:

Micciantuono does not teach "unemployment insurance tax due to a federal or state government unemployment insurance agency". However, Micciantuono teaches an unemployment insurance fee which is an obvious substitute to unemployment insurance tax. Further, who the fee is due to does not limit the scope of the claim by imposing further limitations to the structure of the system; arguendo, this owing a fee (or tax) to a one party versus another is an obvious substitution.

See page 7 of the Office Action. Accordingly, in support of the contention that this important distinction can be disregarded, the Office Action asserts that (1) Micciantuo teaches an unemployment insurance fee, "which is an obvious substitute to unemployment insurance tax"; and (2) the fact that Micciantuono's fee is not due to a federal or state government UI agency may be disregarded because who the fee is due "does not limit the scope of the claim by imposing further limitations to the structure of the system." Applicants disagree.

First, Micciantuono does not describe or suggest calculating a UI tax due by an employer to a federal or state government UI agency. Rather, Micciantuono describes calculating an administration fee due by an employer to a company that is providing the employer with a supplemental UI benefits (SUB) plan. Nothing in Micciantuono indicates that the calculation of this administration fee by Micciantuono's system is the same as or similar to the calculation performed to determine a UI tax owed by an employer to a state or federal UI agency. Rather, this administration fee is calculated as a percentage of the cost-savings realized by the employer in implementing the SUB plan, which is a calculation that is entirely different from the calculation performed when determining UI taxes due by an employer to a federal or a state government UI agency. Accordingly, Micciantuono does not describe or suggest calculating a UI tax due by an employer to a federal or state government UI agency and, therefore, necessarily does not describe or suggest communicating an invoice requesting payment of the UI tax due that is calculated.

Second, applicants disagree with the contention in the Office Action that the important limitation that the tax is a "UI tax due by an employer to a federal or state government UI agency" does not impose further limitations to the structure of the system and, therefore, may be disregarded. On the contrary, this limitation speaks to the very nature of the UI tax and, therefore, to the process performed to calculate it by the recited system. The calculation of a UI tax due by an employer to a federal or state government agency entails a calculation that necessarily must be in accordance with prescribed rules set forth by the federal or state government agency based on current tax law. As set forth above, Micciantuono's calculation of an administration fee is entirely different from this calculation.

GAO is a report regarding unemployment insurance presented by the United States General Accounting Office to the Chairman of the Subcommittee on Human Resources Committee on Ways and Means of the House of Representatives. GAO describes systems used by various states to disburse UI benefits to claimants. The systems described by GAO, however, are UI benefit disbursement systems, not UI tax collection systems (e.g., no invoices requesting payment of UI tax due by the employer to a federal or state agency are communicated by the systems described in GAO). Therefore, GAO also does not describe or suggest the above-noted features. Box, Neu and New York also fail to describe or suggest the above-noted features.

For at least these reasons, applicants request reconsideration and withdrawal of the rejection of claim 80.

Independent claim 117, although having a different scope from claim 80, recites limitations similar to those recited in claim 80 but does so in the context of a method. Therefore, for at least the reasons described above, applicants request reconsideration and withdrawal of the rejection of claim 117 and its dependent claims over Micciantuono, GAO, Box, Neu and New York, alone or in combination.

Independent claim 147 recites, among other features, a desktop configured to receive information from an employer regarding employees of the employer, calculate a UI tax due by an employer (that is associated with a UI benefit claimant) to a federal or state government UI agency based on the received information from the employer, communicate to the employer an invoice requesting payment of the UI tax due by the employer, receive an indication that the UI tax due has been paid and update an accessed UI tax payment status of the employer based on the information received from the employer and to reflect payment of the UI tax due. The desktop is further configured to receive a request for a UI benefit from the claimant, and evaluate the request for the UI benefit by the claimant based on the benefit status of the claimant and the updated UI tax payment status of the employer. For at least the reasons noted above, applicants submit that claim 147 and its dependent claim are patentable over Micciantuono, GAO, Box, Neu and New York, alone or in combination.

The Office Action takes Official Notice of the following information: “web self-service centers are old and well known;” “optical character recognition modules are old and well known;” “applications for managing payments of client is old and well known;” “providing one or more pop-up screens that provide information to a worker” is old and well known; “scripts for performing tasks” is old and well known; “send a past due invoice” is old and well known; and “send an overpayment notice” is old and well known. Pursuant to MPEP 2144.03(C), applicants traverse these findings of Official Notice and request supporting evidence. In particular, applicants assert that none of these features were old and well known in the context of systems for UI tax collection and UI benefit disbursement. Accordingly, applicants request that the Examiner provide supporting references for each of these findings that indicate that these

technical features were old and well known for systems related to UI tax and benefit disbursement processing.

Applicants submit that all claims are in condition for allowance.

Please apply any charges or credits to deposit account 06-1050.

Respectfully submitted,

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